IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE SEVENTH DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15604 of 2004

Between:

M/s. Vensa Biotek Limited, G. Ragampet, East Godavari District, rep by Manager (Finance), Mr. N. Rajendra Prasad

..... PETITIONER

AND

1 The Assistant Commissioner (CT)(LTU) Peddapuram, East

Godavari District
2 The Deputy Commissioner (CT) Kakinada, East Godavari District
3 The Additional Commissioner (CT) Legal, Andhra Pradesh,

Nampally, Hyderabad

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate Writ or order or direction quashing the orders of the 3rd Respondent in CCT's Ref. Nos LV (III)/2206/2003 and LV(III)./2207/2003 both dated 25-8-2004 as unreasonable and arbitrary and restrain the 1st Respondent from taking any coercive steps against the petitioner for collecting the disputed tax of Rs. 47,58,278/- under CST act and Rs. 28,33,322/- under the APGST Act for the Assessment year 1995-96 pending disposal of the appeals before the Sales Tax Appellate Tribunal in T.A. Nos. 825 & 1015/2002.

Counsel for the Petitioner:MR.S.DWARAKANATH

Counsel for the Respondent No.: SPL GP FOR TAXES

The Court at the stage of admission made the following O R D E R:

(Per the Hon'ble Sri Justice Bilal Nazki).

The petitioner had filed applications for stay, before the Additional Commissioner of Commercial Taxes (Legal), Hyderabad, pending appeals before the Sales Tax Appellate Tribunal. The Additional Commissioner rejected the applications and the Writ Petition is filed.

In the interest of justice, we direct that 50 per cent of the liability shall be discharged within a period of eight weeks, subject to outcome of the appeals. For eight weeks, there shall be an unconditional stay and stay shall continue if half of the liability is discharged during this period. However, if the petitioner fails to deposit the amount, the stay shall stand vacated automatically. No coercive steps shall be taken against the petitioner for a period of eight weeks and garnishee notices, if any, issued shall not be enforced.

The writ petition is disposed of accordingly. No order as to costs.

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(BILAL NAZKI, J)

7th September, 2004

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(S.ANANDA REDDY,J)

To

1 The Assistant Commissioner (CT)(LTU) Peddapuram, East

Godavari District
2 The Deputy Commissioner (CT) Kakinada, East Godavari District
3 The Additional Commissioner (CT) Legal, Andhra Pradesh,

Nampally, Hyderabad

4 Two C.Cs to the Special G.P for Taxes, High Court Buildings, A.P,

Hyderabad (OUT)

5 Two C.D copies